

THIS RULE WAS ADOPTED ON APRIL 2, 2003, AND BECOMES EFFECTIVE MAY 3, 2003. IT MAY BE USED TO DETERMINE TAX LIABILITY ON AND AFTER THE EFFECTIVE DATE, UNTIL THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

NEW SECTION

WAC 458-16A-130 Senior citizen and disabled person exemption--Qualifications for exemption. (1) **Introduction.** This rule describes the qualifications a claimant must meet for the senior citizen or disabled person property tax exemption. In order to qualify for the exemption, the claimant:

- (a) Must meet age or disability requirements;
- (b) Must have a combined disposable income of thirty thousand dollars or less; and
- (c) Must own the property and occupy it as his or her principal residence.

(2) **Age, retirement, and disability requirements.** In order to qualify for the exemption:

(a) The senior citizen claiming the exemption must be age sixty-one or older on December 31st of the year in which the claim is filed. No proof is required concerning a senior citizen's employment status to claim the exemption.

(b) The disabled person claiming the exemption must be at the time of filing retired from regular gainful employment because of his or her physical disability (i.e., unable to work because of a physical or mental impairment). A disabled person is considered retired, although he or she was not working at a job, if he or she is unable to enter into regular gainful employment because of his or her physical disability and does not have a guardian or other person legally required to financially support and care for him or her; or

(c) The surviving spouse of a claimant, who applies to continue their spouse's exemption, must be age fifty-seven or older in the calendar year the claimant dies.

(3) **Income requirements.** In order to qualify for the exemption, the claimant's combined disposable income, as defined in RCW 84.36.383 and WAC 458-16A-120, must be below the statutory limit amount provided in RCW 84.36.381.

(4) **Principal residence requirements.** In order to qualify for the exemption, the claimant must own the property and occupy it as his or her principal residence. The claimant must occupy the principal residence at the time of filing for each year the exemption is claimed. See WAC 458-16A-100 (definitions of principal residence and

THIS RULE WAS ADOPTED ON APRIL 2, 2003, AND BECOMES EFFECTIVE MAY 3, 2003. IT MAY BE USED TO DETERMINE TAX LIABILITY ON AND AFTER THE EFFECTIVE DATE, UNTIL THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.

.

residence), and WAC 458-16A-135 (supporting documents required to demonstrate the property is owned and occupied as a claimant's principal residence).